

FY 2000-01 BUDGET

BUDGET SECTION SUMMARY

Section Title:

SANITATION ZONE - AIRPORT / LARKFIELD / WIKIUP

A. Program Description

This budget finances the operation, maintenance, and administration of a collection system, trunk line, and treatment plant serving the Airport/Larkfield/Wikiup area.

B. Financial Summary

Section	GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
	FY 99-00 Adopted	FY 00-01 Requested	Percent Change	FY 99-00 Adopted	FY 00-01 Requested	Percent Change
Operations	\$1,254,950	\$1,276,564	1.72%	\$408,619	\$332,194	(18.70%)
Construction	4,840,400	5,425,000	12.08%	4,560,400	5,305,000	16.33%
TOTAL:	\$6,095,350	\$6,701,564	9.95%	\$4,969,019	\$5,637,194	13.45%

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

Workload Indicator	FY 98-99 Actual	FY 99-00 Budget Estimate	FY 99-00 Revised Estimate	FY 00-01 Projected	Change from FY 99-00 Budget Estimate
Total ESDs	2,850	2,890	3,011	3,028	4.78%
Total APNs	2,484	2,484	2,501	2,501	0.68%

E. Summary of Issues and Significant Changes

Beginning in FY 95-96, a capital replacement program was implemented within the sanitation zones and districts. The purpose of the program is to provide for the long-term replacement of existing facilities that are worn out and in disrepair. Investment in capital replacement will extend the life of existing facilities at current sanitation standards and will reduce operations and maintenance costs. The cost of the program is financed through operating transfers from the operations fund to the construction fund. It is the Agency's objective to fund the program to the level of depreciation expense for each zone or district. A problem exists in fully implementing this program in that operating revenues are not yet at a level to cover expenses including depreciation. Until this problem is corrected, the capital replacement program will be funded to the extent that operational savings are realized in the zone or district. If the operations fund does not have sufficient cash available, a transfer of funds to construction will not be made and the capital replacement projects will be deferred to the next fiscal year.

E. Summary of Issues and Significant Changes (Continued)

During FY 99-00, the Airport/Larkfield/Wikiup Sanitation Zone (ASZ) will transfer \$100,000 from the operations fund to the construction fund to finance the capital replacement program. This amount will fund only 27% of the Zone's budgeted depreciation expense of \$375,000. A transfer of \$100,000 is proposed for FY 00-01, again funding 27% of the projected depreciation expense of \$375,000 for FY 00-01.

The ASZ's treatment plant was originally designed as a zero discharge plant with the ability to treat an average daily dry weather flow of up to 0.3 million gallons per day (mgd) to secondary wastewater treatment standards. The original design allowed for future expansion of the treatment plant, in 0.3 mgd increments, to eventually increase the treatment capacity to 1.2 mgd. An expansion project in 1989 increased the treatment and disposal capacity to 0.6 mgd. A second expansion project, completed in 1997, increased the treatment capacity, only, to 0.9 mgd. The Agency submitted an analysis of the ASZ storage and disposal capacity to the North Coast Regional Water Quality Control Board (NCRWQCB) in April of 1999. The analysis concludes that the actual storage and disposal capacity of the ASZ to be 0.718 mgd. Since the analysis was submitted, the NCRWQCB has not taken action to change the permitted capacity of the ASZ facilities in response to the Report of Waste Discharge, the permitted capacity for the ASZ remains at 0.6 mgd.

In October of 1999, the Agency's Board of Directors approved the ASZ Storage, Reclamation, and Treatment Facilities Project (referred to as the Reclamation Facilities Project). The Reclamation Facilities Project includes construction of up to approximately 200 million gallons of storage, pipelines from existing facilities to new storage sites and/or disposal (reclamation) sites, addition of reclamation sites as necessary, upgrading the treatment plant to a tertiary level, and discharge in the the City of Santa Rosa's Geysers Recharge project. The project was proposed because current treatment plant inflows are nearing the capacity of the existing storage and disposal facilities. Completion of the Reclamation Facilities Project will provide sufficient storage and reclamation capacity to accommodate design flows for current and expected treatment plant expansion projects.

The following capital projects are planned during FY 00-01: 1) ongoing repair and replacement of sections of the sewer collection system; 2) continued upgrade of the control automation system; 3) design and construction of the Storage, Reclamation and Treatment Facilities Project including pond construction, tertiary treatment upgrades and an irrigation system intertie; 4) installation of permanent inrrigation fields at the airport; 5) construction of a chemical scrubbing system; 6) intallation of timers and valves for atomating the irrigation system; 7) installation of new level indicators for storage ponds; 8) improvements to piping for settling ponds; and 9) construction of a grit drying pad. FY 00-01 costs for these capital projects are projected at \$5.425 million. Funding for these projects will be provided by existing construction fund balance, as well as a low-interest loan from the State Water Resources Control Board.

In January 2000, Agency staff held a Sanitation Workshop presenting a summary of operational and regulatory issues associated with sanitation systems operated by the Agency, providing information regarding past operational practices, changes in the regulatory environment, the estimated cost of sanitation services, and strategies for addressing current and future operational issues. Three levels of service and their costs were identified for each of the sanitation systems and are decribed below.

Minimum Level of Service: Includes services necessary for the protection of public health, employee safety, and public safety.

Standard Level of Service: Includes services necessary to operate and maintain the sanitation systems in order to limit or reduce the risk of (1) service interruption and (2) violations of the respective National Pollutant Discharge Elimination System (NPDES) permit or Waste Discharge Requirements (WDRs) issued by the Regional Boards.

E. Summary of Issues and Significant Changes (Continued)

Asset Preservation Level of Service: Includes services and programs necessary to (1) operate, maintain and replace facilities and equipment within the sanitation systems in order to preserve the system's assets, (2) provide a beneficial impact on the quality of life in the community, and (3) provide economic savings to the ratepayers through optimizing life cycle costs.

The requested rate per ESD for FY 00-01 annual service charges is \$309, representing a 6.19% increase from FY 99-00. The requested increase will fully fund the programs and services necessary to provide a standard level of service and partially fund programs necessary to provide an asset preservation level of service for the forthcoming fiscal year.

F. Summary of Reduction Options

No reduction options are proposed.

G. Attachments

- Summary of Revenues and Expenditures
- Character Justification
- Statement of Special Fund Activity

FY 2000-01 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SANI ZONE - AIRPORT / LARKFIELD / WIKIUP - OPERATIONS
Section/Index No: 682104

Sub-Object No. and Title	Adopted 1999-00	Requested 2000-01	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
1001 Flat Charges - CY	\$727,069	\$811,255	\$84,186	11.58%
1061 Flat Charges - PY	11,000	11,000	0	0.00%
1120 Penalties / Costs on Taxes	2,000	2,000	0	0.00%
Subtotal Taxes	\$740,069	\$824,255	\$84,186	11.38%
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$33,750	\$42,500	\$8,750	25.93%
Subtotal Use of Money	\$33,750	\$42,500	\$8,750	25.93%
<u>CHARGES FOR SERVICES</u>				
3400 Sanitation Services	\$67,512	\$72,615	\$5,103	7.56%
3403 Ind Users Monitoring/Discharge	5,000	\$5,000	0	0.00%
Subtotal Charges for Services	\$72,512	\$77,615	\$5,103	7.04%
TOTAL REVENUES	\$846,331	\$944,370	\$98,039	11.58%

EXPENDITURES:

SERVICES AND SUPPLIES

6040 Communications	\$1,500	\$2,000	\$500	33.33%
6180 Maintenance - Bldgs/Impr	60,000	60,000	0	0.00%
6262 Lab Supplies	1,100	2,000	900	81.82%
6522 District Services	400,000	460,000	60,000	15.00%
6570 Consultant Services	25,000	25,000	0	0.00%
6573 Administration Costs	7,500	8,000	500	6.67%
6610 Legal Services	1,500	2,000	500	33.33%
6630 Audit / Accounting Services	5,350	5,564	214	4.00%
7212 Chemicals	17,000	20,000	3,000	17.65%
7217 State Permits / Fees	5,000	6,000	1,000	20.00%
7247 Water Conservation Program	50,000	50,000	0	0.00%
7250 Reimbursable Projects	5,000	5,000	0	0.00%
7320 Utilities	140,000	120,000	(20,000)	(14.29%)
Subtotal Services and Supplies	\$718,950	\$765,564	\$46,614	6.48%

SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 682104

Sub-Object No. and Title	Adopted 1999-00	Requested 2000-01	Difference	Percent Change
<u>OTHER CHARGES</u>				
7980 Depreciation	\$375,000	\$375,000	\$0	0.00%
<i>Subtotal Other Charges</i>	\$375,000	\$375,000	\$0	0.00%
<u>FIXED ASSETS</u>				
8510 Buildings / Improvements	\$25,000	\$0	(\$25,000)	(100.00%)
<i>Subtotal Fixed Assets</i>	\$25,000	\$0	(\$25,000)	(100.00%)
<u>OTHER FINANCING USES</u>				
8625 OT - W/in Special Dist - BOS	\$100,000	\$100,000	\$0	0.00%
<i>Subtotal Other Financing Uses</i>	\$100,000	\$100,000	\$0	0.00%
<u>APPROPRIATIONS FOR CONT</u>				
9000 Appropriations for Contingencies	\$36,000	\$36,000	\$0	0.00%
<i>Subtotal Appropriations for Contin.</i>	\$36,000	\$36,000	\$0	0.00%
TOTAL EXPENDITURES	\$1,254,950	\$1,276,564	\$21,614	1.72%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$408,619	\$332,194	(\$76,425)	(18.70%)

FY 2000-01 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SANI ZONE - AIRPORT / LARKFIELD / WIKIUP - CONSTRUCTION
Section/Index No: 682302

Sub-Object No. and Title	Adopted 1999-00	Requested 2000-01	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$180,000	\$20,000	(\$160,000)	(88.89%)
Subtotal Use of Money	\$180,000	\$20,000	(\$160,000)	(88.89%)
<u>ADMINISTRATIVE CONTROL</u>				
4200 Ent-Ltd Proceeds	\$0	\$4,000,000	\$4,000,000	N/A
4229 Ent-Ltd Proceeds-Clearing	\$0	(\$4,000,000)	(\$4,000,000)	N/A
Subtotal Adminisrative Control	\$0	(\$4,000,000)	(\$4,000,000)	N/A
<u>OTHER FINANCING SOURCES</u>				
4625 OT - W/in Special Dist - BOS	\$100,000	\$100,000	\$0	0.00%
Subtotal Other Financing Sources	\$100,000	\$100,000	\$0	0.00%
TOTAL REVENUES	\$280,000	\$120,000	(\$160,000)	(57.14%)
EXPENDITURES:				
<u>FIXED ASSETS</u>				
8500 Land	\$350,000	\$0	(\$350,000)	(100.00%)
8510 Buildings / Improvements	4,390,400	5,325,000	934,600	21.29%
9142 Capital Replacement Program	100,000	100,000	0	0.00%
Subtotal Fixed Assets	\$4,840,400	\$5,425,000	\$584,600	12.08%
TOTAL EXPENDITURES	\$4,840,400	\$5,425,000	\$584,600	12.08%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$4,560,400	\$5,305,000	\$744,600	16.33%

FY 2000-01 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Operations

Character: Taxes **Character No.:** 682104-10

1001 Flat Charges - CY

Flat charge revenue from annual service charges is expected to increase from the adopted FY 99-00 budget. The rate will increase approximately 6.19%, from \$291 to \$309. Additionally, the number of ESDs charged on the tax roll is expected to increase from 2,658 budgeted in FY 99-00 to 2,793 for FY 00-01.

ESDs times annual rate:	2,793 x \$309	\$863,037
Less Estimated Delinquency Factor:	6%	(51,782)
		\$811,255

1061 Flat Charges - PY

This account records the estimated delinquent amount of prior years sewer service charges.

1120 Penalties / Costs on Taxes

This item records penalties paid on delinquent sewer service charges.

Character: Use of Money **Character No.:** 682104-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$850,000
Projected Interest Rate	5.00%
	\$42,500
Projected/Planned Interest on Pooled Cash	\$42,500

Character: Charges for Services **Character No.:** 682104-30

3400 Sanitation Services

This account records annual sewer service charges for entities that are invoiced, rather than collected as flat charges on the tax roll, and for new hook-ups as they occur during the year. The Sanitation Rate Ordinance requires that charges be collected at the time permits are issued. The properties are then added to the tax roll master listing and collected through sub-object 1001, Flat Charges, in the following year.

Based on projected FY 00-01 ESDs, the Zone will experience an increase in revenue from invoiced entities. The budgeted revenue reflects an increase in the number of invoiced ESDs from 232 in FY 99-00 to 235 in FY 00-01 in addition to the increase in the annual sewer service charge from \$291 to \$309.

ESDs x Annual Charge	235 x \$309	=	\$72,615
----------------------	-------------	---	----------

FY 2000-01 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Operations

Character: Charges for Services (continued)

Character No.: 682104-30

3403 Ind Users Monitoring/Dischg

This account records revenue associated with the Industrial Users Monitoring program or revenue received from any industrial user for events such as an unauthorized (or specially authorized) discharge into the treatment plant. The budgeted amount is expected to offset monitoring expenses anticipated to be incurred primarily by the Agency's Industrial Waste Inspector (see expenditure sub-object 7250, Reimbursable Projects).

Character: Services and Supplies

Character No.: 682104-60

6040 Communications

This account records expenses paid by the Zone for outside communication services such as Pacific Bell and AT&T.

6180 Maintenance - Bldgs / Impr

This account records the cost of parts and materials required to maintain the collection system and treatment facilities. There is no increase requested for the forthcoming year.

6262 Laboratory Supplies

This account records the cost of lab supplies required for testing and monitoring wastewater.

6522 District Services

This account records the cost of labor and overhead required for operation and maintenance of the Zone's facilities and equipment, as well as other related service and supply items. The substantial increase in the requested budget reflects the costs identified for District Services necessary to provide a standard level of service for the ALW Sanitation Zone.

6570 Consultant Services

This account records the cost of consultant services required in support of special projects. The FY 00-01 request is intended to cover the cost of a local limits study (\$25,000).

6573 Administration Costs

This account represents the 1% administration fee assessed by the County for processing collection of flat charges on the tax roll.

6610 Legal Services

This item is requested to provide funds for the estimated cost of legal services to be provided by County Counsel, or outside legal services, as required.

6630 Audit / Accounting Services

This item represents the direct allocation of Auditor-Controller Fiscal Services staff costs for time expected to be spent on the Zone's accounting.

FY 2000-01 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Operations

Character: Services and Supplies (continued)

Character No.: 682104-60

7212 Chemicals

This account records the cost of chemicals required for operation of the treatment plant. The amount requested for the forthcoming year is considered necessary to meet the discharge requirements of the Zone's NPDES permit, as required by the State Water Quality Control Board.

7217 State Permits / Fees

This account records the cost of District permits related to NPDES, as mandated by the Regional Water Quality Control Board.

7247 Water Conservation Program

This account records the cost of a Water Conservation Program for the Zone. FY 00-01 represents the third year of the program in the ALW Zone.

7250 Reimbursable Projects

This account records any expenses that are expected to be covered by reimbursement. The budget request reflects projected expenses associated with the Industrial Waste Inspector and the program for monitoring industrial users.

7320 Utilities

This account records the cost of payments made for utilities such as gas, electricity, and water. This request has been reduced in the forthcoming year, based upon current year projections.

Character: Other Charges

Character No.: 682104-75

7980 Depreciation

Generally accepted accounting principles require that depreciation be expensed each year.

Character: Fixed Assets

Character No.: 682104-85

8510 Buildings / Improvements

No funds are requested for the forthcoming fiscal year as all buildings and improvements are being budgeted in the construction fund.

FY 2000-01 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Operations

Character: Other Financing Uses **Character No.:** 682104-86

8625 OT - W/in Special Dist - BOS

This account reflects the transfer of cash from the operations fund to the construction fund to finance the capital replacement program. If the operations fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and any uncompleted projects will be rescheduled and rebudgeted in the next fiscal year.

Character: Appropriations for Contingencies **Character No.:** 682104-90

9000 Appropriations for Contingencies

This account provides funding for unanticipated expenditures or revenue shortfalls.

FY 2000-01 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Construction

Character: Use of Money

Character No.: 682302-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$400,000
Projected Interest Rate	5.00%
Projected/Planned Interest on Pooled Cash	\$20,000

Character: Administrative Control

Character No.: 682302-42

4200 Ent - LTD Proceeds

In order to fund the ALW Sanitation Zone Storage, Reclamation, and Treatment Facilities Project, it is necessary for the Zone to obtain additional financing through a low-interest loan from the State Water Resources Control Board. This account reflects the anticipated proceeds. A principal and interest repayment schedule will be established when the terms of the loan are finalized.

4209 Ent - LTD Proceeds - Clearing

This is the clearing account for sub-object 4200, Enterprise - Long Term Debt - Proceeds.

Character: Other Financing Sources

Character No.: 682302-46

4625 OT - W/in Special Dist - BOS

This account reflects the transfer of cash from the operations fund to the construction fund to finance the capital replacement program. If the operations fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and any uncompleted projects will be rescheduled and rebudgeted in the next fiscal year.

FY 2000-01 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Construction

Character: Fixed Assets

Character No.: 682302-85

The subobject and the project cost accounting system (PCAS) breakdown follow:

Amount

8510 Buildings / Improvements

This account can be used to provide capacity to new users pursuant to the County General Plan (using connection fee revenue), as well as for treatment plant and reclamation system improvement projects.

The following projects are planned for the forthcoming year:

Control Automation

PCAS No. 3237-2

\$25,000

This item will allow continuation of effort to improve the automated operation and monitoring of the ALW Zone's facilities.

Reclamation Facilities Project

During FY 99-00, the Board certified the Final Environmental Impact Report (EIR) for the Airport-Larkfield-Wikiup Sanitation Zone Storage, Reclamation, and Treatment Facilities Project. The Board subsequently approved the preferred project as identified in the Final EIR. Requested appropriations for this project for FY 00-01 are as follows:

Reclamation Facilities Project

PCAS No. 3331

\$253,000

(Previously known as Phase 3&4 Storage/Disposal)

This budget item will cover the costs of finalizing and inspecting the construction of a 110 million gallon storage pond on Site D as identified in the ALW Zone Reclamation Facilities Project.

Tertiary Treatment Upgrades

PCAS No. 3708

\$3,300,000

The budget requested for the forthcoming year will allow completion of a study to consider the feasibility of upgrading the ALW plant to the tertiary treatment level and connecting the plant to the City of Santa Rosa Geysers pipeline as a disposal option. It will also allow installation of filters to attain tertiary treatment at the ASZ treatment plant.

Irrigation System Intertie - Airport via Aqueduct Easement

PCAS No. 3594

\$50,000

This is an ongoing project involving design and construction of an irrigation system transmission pipeline between Mark West Station Road to Slusser Road, along the Agency's existing Santa Rosa Aqueduct Easement.

Disposal System Improvements

PCAS No. TBD

\$1,500,000

This project will install permanent irrigation fields on the Sonoma County Airport property.

FY 2000-01 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Construction

Character: Fixed Assets (continued) **Character No.:** 682302-85

<u>Chemical Scrubbing System</u>	PCAS No. 3617	\$17,000
This project will allow for completion of the installation of a chemical scrubbing system designed to prevent injury in the event of an accidental release of hazardous chemicals.		

<u>Irrigation Timer and Valves</u>	PCAS No. TBD	\$30,000
The requested irrigation equipment will allow the recently expanded irrigation system to be operated automatically, thereby increasing the overall efficiency of the plant's effluent disposal system.		

<u>Storage Pond Level Indicators</u>	PCAS No. TBD	\$10,000
The requested indicators will allow for more accurate pond measurements and accurate historical tracking/trending of pond levels.		

<u>Settling Pond Improvements</u>	PCAS No. 3685	\$90,000
This request will fund improvements to piping between the settling ponds to help improve effluent water quality.		

<u>Grit Drying Pad</u>	PCAS No. TBD	\$50,000
This request will fund the construction of a concrete drying pad used to dry grit captured at the headworks of the treatment plant.		

Subtotal for Buildings / Improvements (Sub-object 8510)	\$5,325,000
---	-------------

9142 Capital Replacement Program	PCAS No. TBD	\$100,000
This account reflects funds for repair and replacement of the sewer collection system. Long-term replacement of existing facilities that are worn out and in disrepair will help to bring the facilities up to current sanitation standards and will extend the life of the sanitation infrastructure.		

Total Requested for Character 85	\$5,425,000
----------------------------------	-------------

FY 2000-01 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation

Section: Sanitation Zone - Airport / Larkfield / Wikiup - Operations

Index No.: 682104

DESCRIPTION OF FUND ACTIVITY	Actual FY 98-99	Estimated FY 99-00	Requested FY 00-01
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$1,224,662	\$875,048	\$799,588
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	\$896,424	\$901,453	\$944,370
Expenditures - (Decrease) fund balance	(\$1,412,403)	(\$1,351,913)	(\$1,276,564)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(\$515,979)	(\$450,460)	(\$332,194)
Adjustments to Reserves/Encumbrances:			
7980 - Depreciation	\$249,736	\$375,000	\$375,000
8090 - Loss on Fixed Asset	6,628	0	0
Net Change in Encumbrance	(89,999)		
Net Adjustment - Increase/(Decrease) to Fund Balance	\$166,365	\$375,000	\$375,000
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$875,048	\$799,588	\$842,394
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$349,614)	(\$75,460)	\$42,806
<u>Fund Balance Components at Beginning of FY</u>	7/1/98	7/1/99	
Cash	\$1,229,339	\$1,006,499	
Accounts Receivable	1,261	2,943	
Other Receivables	52,675	29,268	
Prepaid Expense	0	0	
Accounts Payable	(38,363)	(53,413)	
Encumbrances	(20,250)	(110,249)	
Total Beginning Fund Balance	\$1,224,662	\$875,048	

FY 2000-01 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation

Section: Sanitation Zone - Airport / Larkfield / Wikiup - Construction

Index No.: 682302

DESCRIPTION OF FUND ACTIVITY	Actual FY 98-99	Estimated FY 99-00	Requested FY 00-01
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$5,162,806	\$5,488,194	\$1,329,419
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	\$391,145	\$367,880	\$120,000
Expenditures - (Decrease) fund balance	(\$1,168,329)	(\$4,846,885)	(\$5,425,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(\$777,184)	(\$4,479,005)	(\$5,305,000)
Adjustments to Reserves/Encumbrances:			
Contributed Capital (Connection Fees) per Auditor	\$528,396	\$320,230	\$0
4200 Ent - LTD - Proceeds			\$4,000,000
Capitalized Interest	(36,921)		
Net Change in Retention Payable	28,929		
Net Change in Encumbrance	582,168		
Net Adjustment - Increase/(Decrease) to Fund Balance	\$1,102,572	\$320,230	\$4,000,000
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$5,488,194	\$1,329,419	\$24,419
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$325,388	(\$4,158,775)	(\$1,305,000)
<u>Fund Balance Components at Beginning of FY</u>	7/1/98	7/1/99	
Cash	\$6,111,534	\$5,632,477	
Accounts Receivable	0	0	
Other Receivables (Connection Fees)		0	
Accounts Payable	(225,743)	(32,395)	
Contract Retention Payable	(28,929)	0	
Encumbrances	(694,056)	(111,888)	
Total Beginning Fund Balance	\$5,162,806	\$5,488,194	